IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.3588 of 2026

M/s Ram Ramshrayashil Constructions Pvt. Ltd., having GSTIN No. 20AAICR9502R1ZZ, having its office at Block-B, Flat No. 4G, Raj Apartment, 60 Booty Bariatu Road, P.O. & P.S. Bariatu Ranchi, Jharkhand-834009, through its Director/Authorized Signatory Mr. Chandra Kishore Choudhary, aged about 58 years, son of Ramasharay Choudhary Dada, resident of Flat No. 4G, Block B, Raj Apartment, 60, Booty, Bariatu Road, P.O.-Bariatu, P.S.-Bariatu & District-Ranchi-834009 ... ... **Petitioner**

Versus

1. Union of India through the Secretary, Ministry of Finance, Government of India, Secretariat Building, North Block, P.O.-Secretariat North, P.S.-North Venue & District-New Delhi-110001.
2. The State of Jharkhand through the Secretary, Ministry of Finance, Government of Jharkhand, Project Building, H.E.C. Township, P.O. & P.S. Dhurwa, Ranchi, Jharkhand-834004.
3. The Principal Commissioner, CGST & Central Excise, Ranchi, Central Revenue Building, 5A, Mahatma Gandhi Main Rd, New Garden, Kanka, P.O. Ranchi G.P.O., & P.S. Chutia, Ranchi, Jharkhand-834001.
4. The Joint Commissioner of CGST (Appeals), Ranchi, Grand Emerald Building, Ashok Nagar, Main Road, P.O.-Ashok Nagar, P.S.-Argora, Ranchi, Jharkhand-834001.
5. The Superintendent, CGST & CX, Range-II, Ranchi North Division, Midtown Chamber, Milan Palace, Bylane, Club road P.O. & P.S.-Lalpur, Ranchi, Jharkhand-834001. **… ... Respondents**

CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MANOJ PRASAD

For the Petitioner : Mr Shivam Mishra, Advocate
Mr Rahul Ranjan, Advocate
For the Resp. No.1-UOI : Mr Sunil Kumar, Sr. Panel Counsel
For the Resp. No. 2 : Mr Ashok Kumar Yadav, Sr. S.C.-I
For the Resp. Nos. 3 to 5 : Mr P.A.S. Pati, Advocate

Order No.05/ Dated: 02.11.2026
***Per* M.S. Sonak, C.J.**

1. Heard learned counsel for the parties.

2. The rule is made returnable immediately at the request and consent of learned counsel for the parties.

3. In this case, the petitioner challenges the cancellation of his GST registration for failure to file GST returns for the assessment years 2024-25 and 2025-26.

4. Learned counsel for the petitioner, based on instructions from the petitioner, proposed that the petitioner would file GST returns for the above two years and even pay GST dues to the respondents. He submitted that cancellation of registration was equivalent to civil death since the petitioner would have serious difficulties in undertaking the business that it was carrying out.

5. Therefore, on 14.05.2026, we passed the following order: -

> *"1. Heard learned counsel for the parties.*
> *2. At the request of the learned counsel for the petitioner and now in order to enable the petitioner to file an additional affidavit along with draft returns for the relevant period indicating the amounts payable towards GST.*
> *3. List the matter on 24th of June 2026."*

6. Pursuant to the above order, the petitioner has filed a supplementary affidavit with a draft statement showing period-wise turnover and GST liability. Some other documents have also been placed on record. In the supplementary affidavit, the petitioner has stated that

it is ready and willing to file all pending returns immediately upon restoration of registration and subject to the directions of this Court.

7. Under the supplementary affidavit and the annexed documents, the petitioner has admitted that it has a GST liability of approximately Rs.27,44,107.50/-, and out of this, the petitioner claims to have paid Rs.5,13,958/- by GST challan dated 27.02.2026. In the draft statement, the petitioner has undertaken to file all pending GST returns and discharge the remaining lawful tax liabilities, together with applicable interest, late fee, and other statutory dues, if any, upon restoration of the registration and subject to the orders of this Court.

8. Learned counsel for the petitioner has also referred to this Court's order dated 24.08.2026 in W.P.(T) No. 6112 of 2026, where, by consent, leave was granted to file returns, subject to the petitioner's undertaking to pay the assessed amounts within two weeks. Again, by consent, this Court had directed that the GST registration would be restored upon payment of the GST dues, including penalty and interest, within a maximum period of two weeks of such payment.

9. Mr P.A.S. Pati, learned counsel for the 3rd, 4th and 5th respondents, who are responsible for the cancellation and restoration of the registration, stated that the statement prepared by the petitioner is only tentative and that, since no returns were filed, no assessment has been made by the departmental authorities. However, he submitted that, if all dues, including interest, penalty, etc., are paid, the department would not be averse to restoring the petitioner's registration.

10. Therefore, we dispose of this petition by making the following order:

(a) The petitioner must pay the admitted dues of Rs.27,44,107.50/- after adjusting the amount of Rs.5,13,958/-, if indeed paid by the petitioner to the 3rd to 5th respondents within two months from today without seeking any extension.

(b) Further, the petitioner must file returns for the assessment years 2024-25 and 2025-26 within a month of today, if necessary in physical form, with the concerned respondents. The concerned respondents must assess such returns and, within a month thereafter, make and serve an assessment order, along with any demand for payment, upon the petitioner;

(c) If the petitioner pays the demanded amounts, without prejudice to the petitioner's right to question the demand in accordance with law, then the respondents must restore the petitioner's GST registration within a maximum period of two weeks from the date of receipt of the amount paid by the petitioner, without prejudice and under protest;

(d) The concerned respondents need not assess the petitioner's returns if the petitioner fails to pay the admitted amounts indicated above within two months from today. This will not prevent the concerned respondents from taking such steps as are available under the law for

the recovery of the GST dues, along with penalty and interest.

11. The petition and the rule therein are disposed of in the above terms without any order for costs.

12. All concerned to act on an authenticated copy of this order.

(M. S. Sonak, C.J.)

(Manoj Prasad, J.)

November 2nd, 2026
Madhav/ Nandini-